

EXHIBIT A

**TO DEFENDANT BRADSHAW
INTERNATIONAL, INC.'S MOTION
TO STRIKE EXPERT WITNESS
REPORT OF REBEKAH A. SMITH
AND LIMIT TESTIMONY**



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April 28, 2014

VIA E-MAIL AND FIRST-CLASS MAIL

Philip G. Eckenrode, Esq.
Hahn Loeser & Parks, LLP
65 E. State St., Suite 1400
Columbus, OH 43215

Robert J. Kenney, Esq.
Michael B. Marion, Esq.
Birch, Stewart, Kolasch & Birch LLP
8110 Gatehouse Road, Suite 100E
Falls Church, VA 22042

R. Eric Gaum, Esq.
Hahn Loeser & Parks, LLP
200 Public Square, Suite 2800
Cleveland, OH 44114

Re: Kimber Cakeware, LLC v. Bradshaw International, Inc.
U.S. District Court, Southern District of Ohio Case No. 2:13-cv-0185

Dear Counsel:

Pursuant to Fed. R. Civ. P. 26(a)(2)(A) and (B) and the Court's revised Scheduling Order, please find attached a copy of Plaintiff's preliminary expert report in this matter. Attached to the expert report you will also find a copy of the curriculum vitae of Kimber's retained expert, Rebekah A. Smith, CPA, CVA, CFFA, which includes information concerning her experience and qualifications to serve as an expert witness on the issue of damages in this matter. As indicated in the report, Ms. Smith was not able to form an opinion as to the amount of damages suffered by Kimber in this matter based on the two pages of information Bradshaw has provided in discovery on this issue up to this point.

It is our expectation that once Mr. Barber's deposition transcript is available for review and upon Bradshaw's cooperation in turning over key information concerning its sales, costs, revenues and profits and other underlying data which Mr. Barber indicated is kept by the company, a more substantive opinion can be offered by Ms. Smith. At that time, we will supplement the initial expert report.

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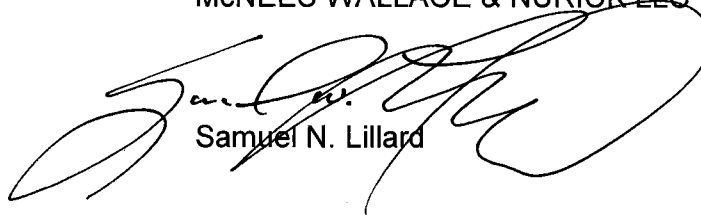
HARRISBURG, PA • LANCASTER, PA • STATE COLLEGE, PA • COLUMBUS, OH • WASHINGTON, DC

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Should you have any questions, please do not hesitate to contact our office.

Very truly yours,

McNEES WALLACE & NURICK LLC

A large, stylized handwritten signature in black ink, appearing to read 'S. N. Lillard', is written over the printed name.

Samuel N. Lillard

SNL/ADD

Enclosures

cc: Kimber Cakeware, LLC



Consulting

April 28, 2014

Samuel N. Lillard, Esq.
McNees Wallace & Nurick LLC
Fifth Third Center
21 East State Street, Suite 1700
Columbus, OH 43215

Re: Kimber Cakeware, LLC v. Bradshaw International

Dear Mr. Lillard:

You have retained me on behalf of the plaintiff, Kimber Cakeware, to provide assistance in the above referenced matter with respect to assessing any economic damages sustained, including but not limited to the defendant's (Bradshaw International) profits.

It is my understanding that there is additional discovery that has been requested and yet to be produced in this matter. Without reviewing this additional information, I have not currently been provided information that I believe to be sufficient upon which to base my opinions.¹

Please do not hesitate to let me know if you have any questions. My CV is attached to this letter.

Sincerely,

A handwritten signature in black ink that reads 'RASmitE'.

Rebekah A. Smith, CPA, CVA, CFFA
Director of Dispute Advisory & Forensic Services

¹ The only financial documents I have reviewed to date include documents numbered BRADSHAW000310-BRADSHAW000313.

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Rebekah A. Smith, CPA, CFF, CVA, MAFF

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Rebekah is a Director and Member of GBQ Consulting focusing on the areas of business valuations, forensic accounting, economic damages, and litigation consulting. She has experience rendering services in litigation matters and has qualified to testify in court as an expert witness on business valuations, accounting and financial matters, economic damages, asset tracing, as well as many other matters. She has also served as a court appointed expert.

She has performed business valuations for both litigation and non-litigation purposes. Rebekah has provided business valuation services for a variety of purposes including gift and estate taxes, transactions such a shareholder buyout, financing transactions, shareholder disputes, divorce, as well as for financial reporting purposes. Rebekah has qualified as an expert to testify on the value of business.

Rebekah has rendered expert and consulting services in litigation matters such as commercial damages related to contract disputes, breach of fiduciary duty, shareholder disputes, intellectual property disputes; violation of non-compete agreements, new business start-ups, and other disputes; business interruption claims due to natural disasters and fire, and personal litigation involving wrongful termination, breach of fiduciary duty, wrongful death, and personal injury. She has testified in court about economic damages.

Rebekah has been involved in forensic accounting cases related to misappropriation of assets, tracing of marital assets, and tracing of business assets and funds. Her experience includes an investigation of a public company's accounting practices for the Securities and Exchange Commission and the Department of Justice. She was also the court appointed expert in a forensic accounting project involving 10 years of business and accounting records and approximately 20 related business entities. She has testified in a criminal proceeding related to bank fraud and wire fraud.

Rebekah is a frequent lecturer and instructor on business economic damages and business valuation. She developed an Introduction to Business Valuation Course for the NACVA. She is the lead instructor for the Master Analyst in Financial Forensics (MAFF) training presented by National Association of Certified Valuators and Analysts (NACVA). She also developed and instructs for NACVA's Advanced Business and Intellectual Property Damages week-long course.

Rebekah was elected to NACVA's Executive Advisory Board which is the oversight board for all of NACVA and was the 2011-2012 Chair. She is a past chair and member of the Litigation Forensics Board which has the responsibility for evaluation the content of NACVA's litigation and forensics-related curriculum and to oversee credentialing criteria for the CFFA designation. She is a current member of NACVA's Ambassador Editorial Board, which acts as a think tank on behalf of NACVA staying abreast of the latest industry developments. She is also a past member of the Editorial Board of the National Litigation Consultants Review, a national litigation publication.

Education

Bachelor of Business Administration, Accounting —May 1996
Bowling Green State University

Professional Designations

Certified Public Accountant (**CPA**)
The State of Ohio Board of Accountancy
Certified Valuation Analyst (**CVA**)
National Association of Certified Valuators and Analysts (NACVA)
Certificate of Educational Achievement in Business Valuations (**CEA - BV**)
American Institute of Certified Public Accountants (AICPA)
Master Analyst in Financial Forensics (**MAFF**)
National Association of Certified Valuators and Analysts (NACVA)
Certified in Financial Forensics (**CFF**)
The American Institute of Certified Public Accountants (AICPA)

Rebekah A. Smith, CPA, CFF, CVA, MAFF

Employment History

GBQ Consulting, LLC February 2003—Current Position

Director of Financial Advisory Services

Largest locally owned accounting and consulting firm in Central Ohio. Providing assurance, tax, business valuation, economic damages, forensic and other consulting services.

Tebay Mosley & Associates, LLC February 1996 — February 2003

Consulting and Tax Manager

Maumee Ohio based accounting and consulting firm. Provided tax, accounting, business valuation, litigation support, and consulting services.

La-Z-Boy Chair Company June 1995 — January 1996

Cost Accountant

Headquartered in of Monroe, Michigan, the La-Z-Boy Chair Company is a Fortune 500 Company and the largest independent manufacturer of upholstered furniture in the United States.

Testimony and Depositions

- Mattingly Foods, Inc. v Bob Evans. Franklin County Common Pleas. Deposition, March 2014
- Branford v Branford. Warren County Common Pleas. Trial, March 2014.
- Christian v. Apollo Heating, Inc. et al. Hamilton County Court of Common Pleas. Hearing. March 2014.
- Annenberg v. Annenberg. Hamilton County Court of Common Pleas. Hearing. March 2014.
- Advanced Drainage Systems v. Quality Culvert, Inc. et al. United States District Court Southern District of Ohio, Eastern Division. Deposition. October 2013.
- Lynn Edelman v. EDCO Tools, et al. Franklin County Common Pleas. Deposition September 2013. Trial November 2013.
- Penn, LLC vs. Prosper Development Corp. et al. United States District Court Southern District of Ohio, Eastern Division. Deposition. May 2013. Hearing. June 2012. Trial. October 2013.
- American Municipal Power, Inc. v. Bechtel Power Corporation. United States District Court Southern District of Ohio, Eastern Division. Deposition. February 2013.
- Ed Franks vs. Connectivity Solutions Inc. et al. Franklin County Common Pleas. Deposition. October 2012.
- Shelly Lucarell v. Nationwide Insurance, Inc. Mahoning County Common Pleas. Trial. October 2012.
- Bednarski v. Bednarski. Franklin County Common Pleas. Deposition. October 2012.
- Margaret L. Blackmore, Executor of the Estate of Jacob Guisinger, vs. South Central Power Company. Fairfield County, Ohio Common Pleas. Deposition. September 2012.
- Huntington Insurance, Inc. F/K/A Sky Insurance, Inc. v. Jerry Oyer. Lucas County, Ohio Common Pleas. Deposition. September 2012.
- Lefkowitz vs. Pizzuti. Franklin County Common Pleas. Hearing. August 2012
- Stephens v. Stephens. Hamilton County Common Pleas. Deposition. July 2012
- Rick and Peggy Lavinsky v. Fred Astaire Dance Studio, et al. Franklin County Common Pleas. Deposition, April 2012.
- The SL Post Consummation Trust et al v. George C Juilfs. United States Bankruptcy Court. Deposition, February 2012.
- Meilen v Meilen. Franklin County Court of Common Pleas. Deposition, February 2012. Trial, February 2012
- Mr. Edward Franks vs. Connectivity Systems, Inc. and Mr. John Rankin et al. Franklin County Court of Common Pleas. Deposition, October 2011. Hearing, October 2011.
- Onken v Onken. Franklin County Court of Common Pleas. Hearing, October 2011.

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Testimony and Depositions (Continued)

- Mr. Michael Escue vs. Sequent et al. United States District Court Southern District of Ohio, Eastern Division. Deposition, September 2011.
- Levis Commons, LLC vs. Licata Jewelers, Inc. Wood County Court of Common Pleas. Trial, August 2011.
- The Estate of Jeffery Woods vs. Grove City Family Health et al. Pickaway County Court of Common Pleas. Deposition, August 2011. Trial, August 2011.
- Smith Clinic vs. Dr. Brent Savage. Marion County Court of Common Pleas. Trial, August 2011.
- NTK Hotel Group II, LLC vs. Messer Construction Co. et al. American Arbitration Association. Proceedings, June 2011.
- Zykronix, Inc. vs. Exceptional Design. Franklin County Court of Common Pleas. Deposition, March 2011.
- Will vs. Will. Fairfield County Court of Common Pleas. Trial, May 2011.
- Kesslering vs. Kesslering. Franklin County Court of Common Pleas. Trial, May 2011.
- Kathleen Cook, et al, vs Life Builders, LLC et al. Franklin County Court of Common Pleas. Deposition, March 2011. Trial, August 2011.
- Taylor vs. Taylor. Franklin County Court of Common Pleas. Trial, March 2011.
- MD Acquisitions and Martine Designs vs. Martin Myers. Franklin County Court of Common Pleas. Deposition October 2010. Trial February 2011.
- Klayman vs. Klayman. Franklin County Court of Common Pleas. Trial, October 2010.
- Materials Engineering and Technical Support Services Corporation vs. Richard Sapienza et al. Franklin County Court of Common Pleas. Deposition, June 2010.
- Inland Products v. City of Columbus. Franklin County Court of Common Pleas. Deposition. April 2010.
- Funai Corporation, Inc. et al v. Data Exchange Corporation, Inc. Before the American Arbitration Association, February 2010.
- CCIP/2 Village Brooke LLC v. Deerfield Const. Co., et al. Hamilton County Court of Common Pleas. Deposition, Jan 2010.
- Sabatino v Sabatino. Franklin County Court of Common Pleas. Trial, October 2009. Trial, December 2009.
- Pizzuti-Lefkowitz v. Lefkowitz. Franklin County Court of Common Pleas. Deposition, October 2009. Trial, December 2009.
- Erdy v. Erdy. Delaware County Court of Common Pleas, Ohio. Trial, September 2009
- Oswald v Oswald. Knox County Court of Common Pleas, Ohio. Hearing, July 2009
- Greater Columbus Regional Dialysis Center, HNC Dialysis, LLC and DH Ventures, LTD. vs. Henry Ford Health Systems d/b/a Greenfield Health Systems Before the American Arbitration Association. Deposition, February 2009. Arbitration April 2009.
- Mitchellace vs. HDH, LLC. Before the American Arbitration Association. Deposition, February 2009. Deposition, March 2009. Arbitration, March 2009.
- Matalon v Matalon. The Court of Common Pleas Fairfield County, Ohio. Trial, February 2009.
- Chad Miller v. Installer Plus & Robert Grimsley. The Court of Common Pleas Franklin County, Ohio. Trial, January 2009.
- David Demming vs. Alice Demming, Trustee and Individually. The Probate Court, Cuyahoga County, Ohio. Trial, January 2009
- Sheila Preissler and Harold Hendrick v. Hendrick Auto Radiator, Inc. Before the American Arbitration Association. Hearing, January 2009
- The Dispatch Printing Company, et. al. vs. Recover Limited Partnership, et. al. The Court of Common Pleas Franklin County, Ohio. Deposition, October 2008
- Heidi's Homemade vs. Solid Gold. The Court of Common Pleas Franklin County, Ohio. Deposition, October 2008

Rebekah A. Smith, CPA, CFF, CVA, MAFF

Testimony and Depositions (Continued)

- The Phone Store vs. Osborne Accounting, et al. The Court of Common Pleas Marion County, Ohio. Deposition, August 2008. Trial, October 2008.
- Option Care, Inc. vs. Ferguson & Fitzgerald, et. al. Before the American Arbitration Association. Testimony, August 2008.
- United States of America v. Frederick G. Davis. In the United States District Court for the Southern District of West Virginia, Huntington. Sentencing Hearing, July 2008.
- Globex v. Michael DiSabato & Silver Knight Sales and Marketing. In the United States District Court for the Northern District of Texas. Deposition, May 2008. Trial, March 2009.
- Erdy v. Erdy. The Court of Common Pleas Delaware County, Ohio. Hearing, May 2008
- The American Chemical Society v. Leadscope, Inc. et. al. In The Court of Common Pleas Franklin County, Ohio. Deposition, October 2007. Trial, March 2008
- D'Amico v. D'Amico. The Court of Common Pleas Franklin County, Ohio. Trial, March 2008.
- Kenneth Hester v. Superior Kraft, Jeff Keller, et al. Before the American Arbitration Association. Deposition, August 2007. Arbitration, August 2007
- Thomas S. Williamson and Solid Rock Builders & Developers, Inc. v. Scioto Township. In The Court of Common Pleas Pickaway County, Ohio. Deposition, July 2007.
- My Girl Friday, Inc. & MGF Holdings, Inc. vs. Bruce Davis, Esquire. In The Court of Common Pleas Hamilton County, Ohio. Deposition, February 2007. Trial, July 2007
- Tina E. Lenker vs. National Services Industries, Inc. dba Atlantic Envelope Company. In The United States District Court for the Southern District of Ohio Eastern Division. Deposition, November 2006.
- Runyon vs. Runyon. In The Court of Common Pleas Clark County, Ohio. Trial, June 2006.
- Scott Alan Rubin, Lynsco Properties, LLC, Rubin Properties, LLC, S&H Construction, LLC, Scott Rubin Construction Property, LLC et al. Debtors. United States Bankruptcy Court for the District of Arizona. Deposition, June 2006.
- Super Electric v. William Ubbing, et al. The Court of Common Pleas Franklin County, Ohio. Deposition, March 2006.
- Lynn Edelman vs. Scott Rubin, SAR Construction, etc. In The Court of Common Pleas Franklin County, Ohio. Trial, December 2005. Hearing, July 2005. Deposition, July 2005.
- S&S Surgical. Florida District Court, Pinellas County. Mediation, August 2005. Deposition, May 2005.
- HER on behalf of Stonebridge vs. Thomas Parenteau, et al. In The Court of Common Pleas Franklin County, Ohio. Deposition, April 2005.
- Sky Technologies LLC. Intellapac LLC. United States Federal Bankruptcy Court. Hearing, March 2004.
- Westmoreland vs. Westmoreland. The Court of Common Pleas Franklin County, Ohio. Trial, July 2003.

Rebekah A. Smith, CPA, CFF, CVA, MAFF

Professional Associations and Memberships

- American Institute of Certified Public Accountants (AICPA)
- Ohio Society of Certified Public Accountants (OSCPA)
- National Litigation Consultants Review - Editorial Board 2006— present
- National Association of Certified Valuators and Analysts:
 - *Member of the Ambassadors' Editorial Board – July 2013 - present*
 - *Past Member of the Executive Advisory Board – July 2011 – June 2013*
 - *Past Chair of the Executive Advisory Board—July 2010—June 2012*
 - *Past Member of the National Litigation and Forensic Board, June 2008—June 2010*
 - *Past Chair of the National Litigation and Forensic Board, June 2009 —June 2010*
 - *Course Review Committee*
 - *Standards Committee*
 - *State Chapters Committee*
 - *2006 and 2008 Co-Chair of the National Conference Committee*
 - *Career Training Institute Instructor and CFFA Lead Instructor*

Awards and Recognition

- National Association of Certified Valuators and Analysts
 - *2007—2012 Instructor of Exceptional Distinction*
 - *January 2010—Outstanding Member*
 - *Featured in NACVA's Emerging Leader Series – September 2011*
- 2008 Columbus Business First—Forty Under 40 Recipient
- 2011 - 2012 Leadership Columbus

Publications/Articles

- "Federal Case Update" NACVA QuickRead. August 2013.
- "Advanced Business and Intellectual Property Damages" Days 1, 2, and 3. National Association of Certified Valuation Analysts
- "Navigating Litigation Report Standards" National Litigation Consultants Review.
- "Comprehensive Guide to Lost Profits" Edited by Nancy Fannon. Contributor to Chapter entitled The Use of Forensic Evidence
- "Litigation Outlook—What it means for the Forensic/Litigation Community" May 2009, National Litigation Consultants Review
- "Intellectual Property Damages—A Refresher Course" June 2008. National Litigation Consultants' Review
- "Practice Management: So You Think You Want to Be a Litigation Support Professional?" May 2008. National Litigation Consultants' Review.
- "You'll Appreciate it Some Day" March 2008. National Litigation Consultants' Review.
- "Book Review: Buy Sell Agreements, Ticking Time Bombs or Reasonable Resolutions?" by Chris Mercer. National Litigation Consultants Review
- "Fundamentals of Litigation for Business Valuations" National Association of Certified Valuation Analysis – 8 hour course.
- "Forensic Accounting – Not Your Ordinary Audit," July 2006.
- "Hurricanes Leave Business Interruption Claims in their Wake," September 2005.
- "Calculating Patent Damages," January 2005.
- "The Expert's Deadly Disease - Bias," July 2004. National Litigation Consultants' Review.
- "Calculating Business Lost Profits," July 2004.
- "Don't Let Your Business Go Up In Flames," June 2003.